

The table below provides the due dates for filing information returns to the IRS and to the recipient. **If any date shown falls on a Saturday, Sunday or legal holiday the due date is the next business day.**

Dates with an asterisk (\*) are due to the IRS on March 31, if filed electronically.

Dates with a double asterisk (\*\*) are due to recipients on March 15 for reporting by trustees and middlemen of Widely Held Fixed Investment Trusts.

## General Reporting

What to Report	Responsible Party for this Reporting	Form & Instructions	Amounts to Report	Due to IRS	Due to Recipient
Mortgage Interest (including points)	Persons in a trade or business that receive mortgage interest	<a href="#">1098, Mortgage Interest Statement (Instructions)</a>	\$600 or more	February 28*	(To Payer/Borrower) January 31
Information about the acquisition or abandonment of property that is security for a debt for which you are the lender	There are different rules for multiple owners, governmental units, subsequent holders and multiple lenders (see instructions)	<a href="#">1099-A, Acquisition or Abandonment of Secured Property (Instructions)</a>	All amounts	February 28*	(To Borrower) January 31
Sales or redemptions of securities, futures transactions, commodities, and barter exchange transactions	A broker or barter exchange	<a href="#">1099-B, Proceeds From Broker and Barter Exchange Transactions (Instructions)</a>	All amounts	February 28*	February 15**
Cancellation of Debt	Financial institutions, credit unions, federal agencies and any organization that lends money on a regular and	<a href="#">1099-C, Cancellation of Debt (Instructions)</a>	\$600 or more	February 28*	January 31

	continuing basis (see specific instructions)				
Distributions, such as dividends, capital gain distributions, or nontaxable distributions, that were paid on stock and liquidation distributions	(see specific instructions)	<a href="#">1099-DIV, Dividends and Distributions (Instructions)</a>	\$10 or more, except \$600 or more for liquidations	February 28*	January 31**
Interest income	Report only interest payments made in the course of your trade or business. Federal, state and local government agencies, as well as nonprofit organizations and nominees/middlemen also must report interest payments. (see instructions)	<a href="#">1099-INT, Interest Income (Instructions)</a>	\$10 or more (\$600 or more in some cases)	February 28*	January 31**
Payment card transactions	A payment settlement entity (PSE): a domestic or foreign entity that is a merchant acquiring entity (a bank or other organization that has the contractual obligation to make payment to participating payees in settlement of payment card transactions)	<a href="#">1099-K, Payment Card and Third Party Network Transactions (Instructions)</a>	All amounts	February 28*	January 31

Third party network transactions	A payment settlement entity (PSE): a domestic or foreign entity that is a third party settlement organization (the central organization that has the contractual obligation to make payments to participating payees of third party network transactions)	<a href="#">1099-K, Payment Card and Third Party Network Transactions (Instructions)</a>	\$20,000 or more <b>and</b> 200 or more transactions	February 28*	January 31
Rents (Box 1)	(See specific instructions)	<a href="#">1099-MISC, Miscellaneous Income (Instructions)</a>	\$600 or more	February 28*	January 31**
Services (Box 7)					
Prizes and awards (Box 3)					
Other income payments (Box 3)					
Medical and health care payments (Box 6)					
Crop insurance proceeds (Box 10)					

<p>Cash payments for fish you purchase from anyone engaged in the business of catching fish (Box 7)</p> <p>Cash paid from a notional principal contract to an individual, partnership, or estate (Box 7)</p>					
Royalties (Box 2)	(See specific instructions)	<a href="#">1099-MISC, Miscellaneous Income</a> <a href="#">(Instructions)</a>	\$10 or more	February 28*	January 31**
Payments of any fishing boat proceeds (Box 5)	(See specific instructions)	<a href="#">1099-MISC, Miscellaneous Income</a> <a href="#">(Instructions)</a>	All amounts	February 28*	January 31**
Payments to an attorney (Box 7 or Box 14)	(See specific instructions)	<a href="#">1099-MISC, Miscellaneous Income</a> <a href="#">(Instructions)</a>	\$600 or more	February 28*	January 31** or February 15**
Gross proceeds from the sale or exchange	(see specific instructions)	<a href="#">1099-S, Proceeds from Real Estate</a>	Generally, \$600 or more	February 28*	February 15

of real estate		<a href="#">Transactions (Instructions)</a>			
Timber royalties	(see specific instructions)	<a href="#">1099-S, Proceeds from Real Estate Transactions (Instructions)</a>	\$10 or more	February 28*	January 31

## Education Reporting

What to Report	Responsible Party for this Reporting	Form & Instructions	Amounts to Report	Due to IRS	Due to Recipient
Student loan interest received in the course of your trade or business	A financial institution, governmental unit (or any of its subsidiary agencies), educational institution, or any other person who receives student loan interest of \$600 or more from an individual during the year in the course of your trade or business	<a href="#">1098-E, Student Loan Interest Statement (Instructions)</a>	\$600 or more	February 28*	January 31
Qualified tuition and related expenses, reimbursements or refunds, and scholarships or	An eligible educational institution, an eligible educational institution that is a	<a href="#">1098-T, Tuition Statement (Instructions)</a>	See instructions	February 28*	January 31

grants	governmental unit, or an agency or instrumentality of a governmental unit, or certain insurers				
Payments from qualified tuition programs and Coverdell ESAs	An officer or an employee, or the designee of an officer or employee, having control of a program established by a state or eligible educational institution, or a trustee of a Coverdell education savings account	<a href="#">1099-Q, Payments from Qualified Education Programs (Under Sections 529 and 530)</a>  ( <a href="#">Instructions</a> )	All amounts	February 28*	January 31
Contributions (including rollover contributions) to a Coverdell ESA	(see specific instructions)	<a href="#">5498-ESA, Coverdell ESA Contribution Information</a>  ( <a href="#">Instructions</a> )	All amounts	May 31	April 30

## Health Insurance Reporting

What to Report	Responsible Party for this Reporting	Form & Instructions	Amounts to Report	Due to IRS	Due to Recipient
Health insurance premiums paid on behalf of	A provider of qualified health insurance coverage	<a href="#">1099-H, Health Coverage Tax Credit (HCTC)</a>	All amounts	February 28*  Notice 2004-	January 31  Notice 2004-

certain individuals	(defined in section 35(e)) and you receive advance payments from the Department of the Treasury on behalf of eligible recipients pursuant to section 7527	<a href="#">Advance Payments</a>  ( <a href="#">Instructions</a> )		47 provides that the HCTC Transaction Center will file and furnish the Form 1099-H unless the provider specifically retains that obligation.	47 provides that the HCTC Transaction Center will file and furnish the Form 1099-H unless the provider specifically retains that obligation.
Payments under a long-term care insurance contract and accelerated death benefits paid under a life insurance contract or by a viatical settlement provider	Insurance companies, governmental units, and viatical settlement providers	<a href="#">1099-LTC, Long-Term Care and Accelerated Death Benefits</a>  ( <a href="#">Instructions</a> )	All amounts	February 28*	January 31
Distributions from an HSA, Archer MSA, or Medicare Advantage MSA	(see specific instructions)	<a href="#">1099-SA, Distributions from an HSA, Archer MSA, or Medicare Advantage MSA</a>  ( <a href="#">Instructions</a> )	All amounts	February 28*	January 31
Contributions to an HSA (including transfers and rollovers) or Archer MSA and the FMV	The trustee or custodian of an HSA, Archer MSA, or MA MSA	<a href="#">5498-SA, HSA, Archer MSA, or Medicare Advantage MSA</a>	All amounts	May 31	(To Participant) May 31

of an HSA, Archer MSA, or Medicare Advantage MSA		<a href="#">Information</a> <a href="#">(Instructions)</a>			
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## Transfers of Stock Reporting

What to Report	Responsible Party for this Reporting	Form & Instructions	Amounts to Report	Due to IRS	Due to Recipient
Transfer of an employer's stock to an employee pursuant to the exercise of an incentive stock option under section 422(b)	Corporations (see specific instructions)	<a href="#">3921, Exercise of an Incentive Stock Option Under Section 422(b)</a> <a href="#">(Instructions)</a>	All amounts	February 28*	January 31
Transfer of stock acquired through an employee stock purchase plan under section 423(c)	Corporations (see specific instructions)	<a href="#">3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423 (C)</a> <a href="#">(Instructions)</a>	All amounts	February 28*	January 31



## Retirement Reporting

What to Report	Responsible Party for this Reporting	Form & Instructions	Amounts to Report	Due to IRS	Due to Recipient
Distributions from retirement or profit-sharing plans, any IRA, insurance contracts, and IRA recharacterizations	(see specific instructions)	<a href="#">1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</a>  ( <a href="#">Instructions</a> )	\$10 or more	February 28*	January 31
Contributions (including rollover contributions) to any individual retirement arrangement (IRA) including a SEP, SIMPLE, and Roth IRA; Roth conversions; IRA recharacterizations; and the fair market value (FMV) of the account	(see specific instructions)	<a href="#">5498, IRA Contribution Information</a>  ( <a href="#">Instructions</a> )	All amounts	May 31	(To Participant) For FMV/RMD January 31  For contributions May 31